



RUT-25-X Amended Use Tax Transaction Return

Rev 04 Form 23 Station 536
 ES / /
 EC RC CA DP NS

Read this information first

Everyone must complete Parts 1, 2, and 4.
 You must also complete Part 3 if you are changing financial information.

Amount you are paying: \$ _____
Make your check payable to "Illinois Department of Revenue."

Part 1: Identify yourself

1 MV number from original return MV _____

2 Your name _____

3 Co-owner's name _____

4 Your address at the time of purchase ☐ "X" if outside city limits

Number and street

City State Zip

Municipality, if different from above

County _____

Township _____

5 Purchaser's SSN _____
 Social Security number

If none, then FEIN _____
 Federal employer identification number

6 Daytime telephone number (____) ____-____

7 Who are you? (Check one of the following.)

- a_____ I am an Illinois resident who purchased a vehicle at retail outside the state of Illinois.
- b_____ I am either an out-of-state motor vehicle dealer or a leasing company and I am leasing a vehicle to an Illinois resident.
- c_____ I am a leasing company and I have sold, to an Illinois resident, a vehicle that I previously leased to an Illinois resident.
- d_____ Other (Please explain.) _____

Part 2: Check the reason you are correcting your return

1 _____ The purchase date should have been ____/____/____.
 Month Day Year

2 _____ The date brought into Illinois should have been ____/____/____.
 Month Day Year

3 _____ I made a computational error (e.g., a math error or an incorrect rate of depreciation was used).

4 _____ The vehicle was returned and the deal was cancelled.

5 _____ The seller's name and address or the vehicle description is incorrect. Write the correct information on the lines below.

6 _____ The purchase was exempt from tax for the following reason (check one):

- a_____ The purchase is exempt based on the tax-exempt status of the organization.
 (Tax-exempt no. E - _____)
- b_____ The item is a farm implement or a ready-mix concrete truck.
- c_____ The item is used as rolling stock. (My certificate of authority no. is _____)
- d_____ I am in the business of renting autos, RV's, or motorcycles, and this purchase is for rental use.
 (My IBT no. is _____ - _____)

e_____ I am a retailer, and the item is for interim use.
 (My IBT no. is _____ - _____)

f_____ I was an out-of-state resident (individuals only) and used the item outside Illinois for at least three months. (Leases do not apply.)

g_____ I am redeeming the item due to a loan default.

h_____ The item qualifies for the CDF sales tax exemption (Purchases **on or after** July 1, 2003 only through June 30, 2005 only).

7_____ I am a leasing company and I am claiming credit for tax that I previously paid to the state of Illinois on Form RUT-25 on an item that I purchased for leasing purposes, leased to an Illinois resident, and then sold at retail to an Illinois resident. Attach a copy of the Form ST-556 on which you reported the retail sale of the item and write the tax return number of the ST-556 here. _____

8_____ Other (Please explain.) _____

Please turn this page over to complete Parts 3 and 4.

Part 3: Correct your financial information

Complete this section only if you are changing financial information. Please

- round to the nearest whole dollar.
- attach a copy of the bill of sale to this return.
- use 6.25 percent as your tax rate for Line 6 **unless** the address listed in Part 1 is one of the following locations:
 - Cook County 7 percent (7.25 percent in Bensenville, Elmhurst, Hinsdale, Oak Brook, Roselle, and Woodridge)
 - DuPage County 6.75 percent (6.5 percent outside of DuPage Water Commission)
 - Will County 6.5 percent (6.75 percent in Naperville or Woodridge)
 - Kane, Lake, and McHenry Counties 6.5 percent
 - Madison and St. Clair Counties 6.5 percent (6.25 percent outside of the Metro East Transit District)

	Column A Most recent figures filed	Column B Figures as they should have been filed
1 Write the purchase price (before trade-in, discount, or rebate).	1 _____	1 _____
2 Write the amount of your trade-in or discount.	2 _____	2 _____
3 Subtract Line 2 from Line 1. This is the net purchase price.	3 _____	3 _____
4 Write the amount you are allowed for depreciation for out-of-state use. (See instructions.)	4 _____	4 _____
5 Subtract Line 4 from Line 3. This is the taxable amount.	5 _____	5 _____
6 Multiply Line 5 by the tax rate of _____. (See the rates listed above.)	6 _____	6 _____
7 Complete only one option from a or b below. (See instructions.) Write the amount of credit you are allowed for taxes paid		
a to another state or retailer. Write the state or retailer here. _____.	7a _____	7a _____
b to Illinois on Form RUT-25 on an item that you purchased for leasing purposes, leased to an Illinois resident, and then sold at retail to an Illinois resident.	7b _____	7b _____
8 Subtract Line 7a or 7b, as applicable, from Line 6. This is the tax due.	8 _____	8 _____
9 Write the total amount you have paid. Compare Line 8, Column B, and Line 9.		9 _____
• If Line 9 is greater than Line 8, Column B, write the difference on Line 10.		
• If Line 9 is less than Line 8, Column B, write the difference on Line 11.		
10 Overpayment — This is the amount you have overpaid. Go to Part 4 and sign this return.		10 _____
11 Underpayment — This is the amount you have underpaid. Please pay this amount. Go to Part 4 and sign this return.		11 _____
Make your check payable to "Illinois Department of Revenue."		

Part 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

_____ Your signature	_____ Date	_____ Co-owner's signature	_____ Date
_____ Your mailing address	_____ City	_____ State	_____ ZIP
_____ Preparer's signature	_____ Phone	_____ Remittance agent no.	_____ Date

Mail to: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62796-9034



Please write the amount you are paying on the line provided in the "Read this information first" section on the front of this return.



RUT-25-X Amended Use Tax Transaction Return Instructions

General Information

Who must file Form RUT-25-X?

You must file Form RUT-25-X if you previously have filed a Form RUT-25, Use Tax Transaction Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form RUT-25-X for amounts less than \$1.

What is the deadline for filing this form?

The deadline for filing to obtain a refund for an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by

- visiting our web site at **www.ILtax.com**
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- calling our "Illinois Tax Fax," fax-on-demand service, at **217 785-3400**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our web site at **www.ILtax.com**
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD-telecommunications device for the deaf at **1 800 544-5304**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

If you have a specific question about an amended return you have filed, call us at 217 782-7517, or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed return?

Mail your completed return to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62796-9034

Specific Instructions

Which parts of this form do I need to complete?

Everyone must complete Parts 1, 2, and 4. You must also complete Part 3 if you are changing financial information.

Part 1: Identify yourself

- 1 Write your MV number. You can find this preprinted number at the top of your original Form RUT-25.
- 2 Write your name or the name of the leasing company as it appears on your original Form RUT-25.
- 3 Write the vehicle co-owner's name or the name of the person leasing the vehicle as it appears on the original Form RUT-25.
- 4 Write your address at the time you purchased the vehicle.
- 5 Write your Social Security number. If you do not have one, write your federal employer identification number.
- 6 Write a telephone number where you can be reached during regular daytime business hours.
- 7 Check the item that best describes who you are. If you check "other," please explain who you are in relation to the vehicle for which you are filing this amended return. Attach an additional sheet if necessary.

Part 2: Check the reason you are correcting your original return

Check the reason (1 through 8) that best reflects why you are correcting your original Form RUT-25.

If you checked **1** (there was an error in the purchase date), write the correct purchase date on the line provided.

If you checked **2** (there was an error in the date brought into Illinois), write the correct date the vehicle was brought into Illinois on the line provided.

If you checked **5** (there was an error in the original seller's name, seller's address, or vehicle description), write the correct original seller's name or address or the correct original vehicle description on the lines provided.

If you checked **6a** (sold to an exempt organization), write the organization's tax-exempt "E" number on the line provided.

Note: For a charitable, religious, educational, or governmental organization to qualify, the buyer must be the organization itself rather than a member or officer of the organization. The item must be titled and/or registered in the organization's name and paid for with the organization's funds. The organization's tax-exempt number must have been in effect on the day the item was purchased.

If you checked **6c** (item is used for rolling stock to haul persons or commodities for hire in interstate commerce), write your certificate of authority number on the line provided.

Note: Beginning July 1, 2004, the rolling stock exemption qualifications changed. See Informational Bulletin FY 2005-01.

If you checked **6d** (sold for rental use), write the renter's IBT number on the line provided.

If you checked **6e** (the item is for interim use), write your business' IBT number on the line provided.

If you checked **6h** (CDF sales tax exemption), the purchase must have occurred **on or after** July 1, 2003. If the purchase occurred **before** July 1, 2003, you may **not** claim the exemption. Through June 30, 2005, the item qualifies for the CDF sales tax exemption if **all** of the following conditions are met: **1)** the purchase is a second division motor vehicle or trailer, **2)** the manufacturer's gross vehicle weight rating is more than 8,000 pounds; **3)** the motor vehicle or trailer will be used primarily for commercial purposes; **and 4)** the Commercial Distribution Fee administered by the Illinois Secretary of State is paid. The purchaser must continue to pay the Commercial Distribution Fee

in subsequent years. Otherwise, the vehicle no longer qualifies for the CDF sales tax exemption and Illinois Vehicle Use Tax is due on the original purchase price. For more information, see Informational Bulletin FY 2005-02.

Note: "Used for commercial purposes" means that persons or property are transported as part of a commercial or industrial enterprise, whether for-hire or not.

If you checked **7** (you are a leasing company claiming credit for tax you previously paid to the state of Illinois on Form RUT-25 on a vehicle that you purchased for leasing purposes, leased to an Illinois resident, and then sold to an Illinois resident), attach a copy of the Form ST-556 you filed when you sold the vehicle to an Illinois resident. Write the tax return number of the ST-556 on the line provided.

Check **8** only if 1 through 7 do not apply. Please explain the reason you are correcting your original return on the lines provided. Attach additional sheets if necessary.

Part 3: Correct your financial information

Complete Part 3 to make corrections to the financial figures on your return.

When writing your figures, please use whole dollar amounts by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. For Line 6, write the appropriate tax rate for your area on the lines provided.

If you calculated penalty and interest on the original Form RUT-25 that you filed or if you were assessed penalty and interest on the original Form RUT-25 that you filed, we will take those figures into account when we compute your amended return.

Note: Do not include penalty and interest in the figures you write on any of the lines in Part 4.

Column A

Lines 1 through 8

Write the figures from your most recent return. These figures may be from your original Form RUT-25 or from any corrections you have made since you filed your original Form RUT-25.

Column B

Lines 1 through 8

Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 9 through 11

Follow the instructions on the form.

Penalties and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

Detailed instructions for certain lines in Part 3

Line 4

Depreciation at a rate of 2 percent (.02) per month is allowed for **motor vehicles** purchased outside of Illinois when

- the motor vehicle is used by military personnel whose home of record is in Illinois; or
- you leased the motor vehicle in another state; or
- the motor vehicle is used by an out-of-state business relocating into Illinois.

To figure 2 percent depreciation, follow these steps.

- 1** Count the number of months between the purchase date and the date the motor vehicle entered Illinois. **Do not** count partial months.
- 2** Multiply the number of months you are allowed by 2 percent (.02).
- 3** Multiply this amount by Line 3 to figure your motor vehicle's depreciation. Write the amount of depreciation on Line 4.

If you make a correction to Line 4, you must attach proof of the purchase price.

Line 7a

You may claim the amount of sales or use tax you previously paid to another state or retailer on this item. Write the name of the state or retailer on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. If you make a correction to Line 7a, you must attach proof of the amount of tax you previously paid to another state.

Line 7b

If you are a leasing company, you may claim credit for tax you previously paid to the state of Illinois on Form RUT-25 on a vehicle that you purchased for leasing purposes, leased to an Illinois resident, and then sold to an Illinois resident. If you make a correction to Line 7b, attach a copy of the Form ST-556 you filed when you sold the vehicle to an Illinois resident and write the tax return number of the ST-556 on the line provided.

Line 9

Write the total amount you have paid. This figure includes the amount you paid with your original Form RUT-25, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this transaction.

Line 10

If Line 9 is **greater than** Line 8, Column B, write the difference on Line 10. This is the amount you have overpaid.

Line 11

If Line 9 is **less than** Line 8, Column B, write the difference on Line 11. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

Part 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.